

AMENDED IN ASSEMBLY JULY 7, 1999

AMENDED IN ASSEMBLY JUNE 14, 1999

AMENDED IN SENATE APRIL 12, 1999

SENATE BILL

No. 1234

Introduced by Senator Schiff

February 26, 1999

An act to amend Sections 1624, 1624.01, 1624.02, and 1624.05 of the Revenue and Taxation Code, relating to taxation, and making an appropriation therefor.

LEGISLATIVE COUNSEL'S DIGEST

SB 1234, as amended, Schiff. Property taxation: assessment appeals boards.

Under existing law, a person appointed or selected to be a member of an assessment appeals board must have certain qualifications relating to experience and knowledge. Existing law encourages every member of an assessment appeals board to complete certain training developed and conducted by the State Board of Equalization.

This bill would require members of an assessment appeals board to complete a course of training and continuing education developed *by the State Board of Equalization* and conducted by either the State Board of Equalization, or by the county at the option of the county, and would appropriate \$91,000 to the State Board of Equalization for this purpose. A member who does not complete the required training would be deemed to have resigned, *as provided*.

Vote: ²/₃. Appropriation: yes. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 1624 of the Revenue and
2 Taxation Code is amended to read:

3 1624. A person is not eligible for nomination for
4 membership on an assessment appeals board unless he or
5 she has a minimum of five years' professional experience
6 in this state as one of the following: a certified public
7 accountant or public accountant, licensed real estate
8 broker, attorney, property appraiser accredited by a
9 nationally recognized professional organization, a person
10 who the nominating member of the board of supervisors
11 has reason to believe is possessed of competent
12 knowledge of property appraisal and taxation , or a
13 property appraiser certified by the Office of Real Estate
14 Appraisers.

15 SEC. 2. Section 1624.01 of the Revenue and Taxation
16 Code is amended to read:

17 1624.01. (a) On and after January 1, 2000, any person
18 newly selected for membership on, or newly appointed
19 to be a member of, an assessment appeals board shall
20 complete the training described in subdivision (a) of
21 Section 1624.02 prior to the commencement of his or her
22 term on the board or as soon as reasonably possible within
23 one year thereafter.

24 (b) Any person who is a member of an assessment
25 appeals board on or after January 1, 2000, and whose term
26 commenced before January 1, 2000, shall complete the
27 continuing education courses described in subdivision
28 (b) of Section 1624.02 .

29 (c) A member of an assessment appeals board who
30 ~~does not complete the training required by this section in~~
31 ~~the time permitted will be deemed to have resigned his~~
32 ~~or her position.~~ *does not complete the training required*
33 *by this section in the time permitted shall complete that*
34 *training within 60 days of the date of the notice by the*
35 *clerk advising the member that his or her failure to*

complete the training constitutes resignation by operation of law. If the member fails to comply within 60 days of the notice by the clerk, the member shall be deemed to have resigned his or her position on the board. Notwithstanding the provisions of this section, a board member may continue to retain his or her position on the board in order to complete all appeal hearings to which the member is assigned and which commenced prior to the date of resignation pursuant to this subdivision.

SEC. 3. Section 1624.02 of the Revenue and Taxation Code is amended to read:

1624.02. (a) Every person newly selected for membership on, ~~or newly appointed~~ *newly appointed, or reappointed* to be a member of, an assessment appeals board shall successfully complete a course of training developed ~~and conducted by either the~~ *by the State Board of Equalization and conducted by either the State Board of Equalization or by the county at county option.* Training shall include, but not be limited to, an overview of the assessment process, elements in the conduct of assessment appeal hearings, and important developments in case and statutory law and administrative rules. The curriculum for the course of training ~~shall be developed by either~~ *provided by* the State Board of Equalization ~~shall be developed in consultation with county boards of supervisors and , administrators of assessment appeals boards, or by county officials in consultation with the State Board of Equalization, at the option of the county appeals boards, assessors, and local property taxpayer representatives.~~ *The curriculum for the course of training provided by counties shall be developed in consultation with the State Board of Equalization, assessors, and local property taxpayer representatives and subject to final approval by the State Board of Equalization.* Training by the State Board of Equalization shall be conducted regionally. For purposes of this section, the term “successfully complete” shall include full-time attendance at the course of training and a person’s receiving a certificate of completion given

1 by the entity conducting the training at the conclusion of
2 the course of training.

3 ~~(b) Every member of an assessment appeals board~~
4 ~~shall successfully complete a course of continuing~~
5 ~~education developed and conducted either by the State~~
6 ~~Board of Equalization or by the county at county option.~~
7 ~~Continuing education shall include, but not be limited to,~~
8 ~~an overview of the assessment process, elements in the~~
9 ~~conduct of assessment appeal hearings, and new~~
10 ~~developments in case and statutory law and~~
11 ~~administrative rules. The curriculum for the continuing~~
12 ~~education courses shall be developed by the State Board~~
13 ~~of Equalization in consultation with county boards of~~
14 ~~supervisors and administrators of assessment appeals~~
15 ~~boards, or by county officials in consultation with the~~
16 ~~State Board of Equalization, at the option of the county.~~
17 ~~For purposes of this section, the term “successfully~~
18 ~~complete” shall include full-time attendance at the~~
19 ~~continuing education courses and receipt of a certificate~~
20 ~~of completion given by the entity conducting the~~
21 ~~continuing education program at the conclusion of the~~
22 ~~continuing education courses.~~

23 ~~(c) Any person who is appointed to an assessment~~
24 ~~appeals board on or after January 1, 2000, and has~~
25 ~~successfully completed the training described in~~
26 ~~subdivision (a) of this section is deemed to have satisfied~~
27 ~~the minimum education requirement described in~~
28 ~~subdivision (b) of this section for the calendar year in~~
29 ~~which the member was appointed to the board.~~

30 ~~(d)~~

31 ~~(b)~~ There shall be no charge to counties for training
32 conducted by the State Board of Equalization pursuant to
33 this section.

34 SEC. 4. Section 1624.05 of the Revenue and Taxation
35 Code is amended to read:

36 1624.05. (a) A person shall not be eligible for
37 nomination for membership on an assessment appeals
38 board unless he or she has a minimum of five years’
39 professional experience in this state as one of the
40 following: certified public accountant or public

1 accountant, licensed real estate broker, attorney, or
2 property appraiser accredited by a nationally recognized
3 professional organization, or property appraiser certified
4 by the Office of Real Estate Appraisers.

5 (b) Notwithstanding the provisions of subdivision (a),
6 a person shall be eligible for nomination for membership
7 on an assessment appeals board if, at the time of the
8 nomination, he or she is a current member of an
9 assessment appeals board.

10 (c) This section shall apply only to an assessment
11 appeals board in a county with a population of 200,000 or
12 more.

13 (d) County population estimates conducted by the
14 Department of Finance pursuant to Section 13073.5 of the
15 Government Code shall be used in determining the
16 population of a county for purposes of this section.

17 SEC. 5. There is hereby appropriated from the
18 General Fund to the State Board of Equalization the sum
19 of ninety-one thousand dollars (\$91,000) for the purpose
20 of implementing this act.

